



Georgia Sales and Use Tax – Information Bulletin
Suspension of the 4% State Sales & Use Tax:
Sales of Dyed Fuel for
Off-Road Agricultural, Timber, Mining & Construction Purposes
TERMINATES EFFECTIVE MAY 1, 2009

April 23, 2009

In response to the increase in the price of dyed fuel oils (i.e., dyed diesel), which produced an acute strain on Georgia's agricultural, timber, mining, and construction sectors, Governor Sonny Perdue issued an Executive Order on May 15, 2008, that suspended the collection of the 4% state sales and use tax as it applied to sales of dyed fuel oils used exclusively by the agricultural, timber, mining, and construction sectors for off-road agricultural, timber growing and harvesting, mining, or construction purposes, and not for highway use. The suspension of the 4% state sales and use tax applied to all sales of dyed fuel oil for such purposes occurring on or after May 12, 2008.

The General Assembly ratified the Governor's Executive Order by passing House Bill 46, which was signed by the Governor on April 22, 2009. The effective period for the suspension of the tax is stated in House Bill 46. The suspension of the 4% state sales and use tax as it applies to sales of dyed fuel oils used exclusively for off-road agricultural, timber growing and harvesting, mining, or construction purposes (and not for highway use) will cease on May 1, 2009. Therefore, sales of dyed fuel oils for those purposes will be subject to the 4% state sales and use tax on all sales occurring after midnight, April 30, 2009, unless the sales are otherwise exempt.

Licensed distributors and retail dealers selling dyed fuel oils (i.e., dyed diesel) to purchasers for exclusive use for off-road purposes set forth above should begin collecting the 4% state sales and use tax (in addition to any local sales and use tax due) on all sales occurring after midnight, April 30, 2009, unless the sales are otherwise exempt.

FOR MORE INFORMATION

For forms and other information, visit our Internet site at www.dor.ga.gov or call the Taxpayer Services Division, 8:00 a.m., to 4:30 p.m., ET, Monday through Friday, excluding holidays, at 404-417-6710. Persons with hearing or speech impairments may call our TDD line at 404-417-4302.